



Office of the Attorney General  
State of Texas

DAN MORALES  
ATTORNEY GENERAL

March 31, 1995

Mr. Jim Robinson  
Chief Appraiser  
Harris County Appraisal District  
P.O. Box 920975  
Houston, Texas 77292-0975

OR95-170

Dear Mr. Robinson:

You ask whether certain information is subject to required public disclosure under the Texas Open Records Act, Government Code chapter 552. We assigned your request ID# 29781.

The Harris County Appraisal District (the "appraisal district") has received a request for "a copy of the 1994 valuation and protest file" for five specified accounts. You advise us that the requested protest files contain information "relating to the protest hearing conducted . . . by the Harris County Appraisal Review Board." You object to releasing the income and expense information contained in the protest files (exhibits B and C). You claim that sections 552.101 and 552.110 of the Government Code except this information from required public disclosure.

Section 552.101 excepts from disclosure "information considered to be confidential by law, either constitutional, statutory, or by judicial decision." You assert section 552.101 in conjunction with section 22.27 of the Tax Code. Section 22.27(a) provides, in pertinent part:

(a) Rendition statements, real and personal property reports, and income and expense information related to a property filed with an appraisal office and information voluntarily disclosed to an appraisal office or the comptroller about real or personal property sales prices after a promise it will be held confidential are confidential and not open to public inspection.

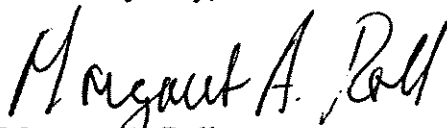
Tax Code § 22.27(a). Section 22.27(b)(6) permits disclosure of information made confidential by section 22.27(a) "if and to the extent the information is required to be included in a public document or record that the appraisal office is required to prepare or maintain."

You advise us that the records at issue here were submitted to the appraisal review board in conjunction with a taxpayer protest under section 41.41 of the Tax Code. You indicate that the information was presented to the appraisal review board prior to the hearing on the protest required under section 41.45 of the Tax Code. The appraisal review board is required to keep a record of its proceedings in the form and manner prescribed by the comptroller. *Id.* § 41.68. You advise us that state comptroller's rule 9.5141 requires that the record of an appraisal review board hearing include "any documentary evidence admitted for consideration." You ask whether the appraisal review board's obligation to keep a record of its proceedings under section 41.68, including the information at issue in this request, falls within the exception to confidentiality set forth in section 22.27(b)(6). We conclude that it does not.

Although a county appraisal review board is appointed by the appraisal district's board of directors, the appraisal district and review board are separate and distinct bodies. *Town Square Assocs. v. Angelina County Appraisal Dist.*, 709 S.W.2d 776 (Tex. App.--Beaumont 1986, no writ); *Corchine Partnership v. Dallas County Appraisal Dist.*, 695 S.W.2d 734 (Tex. App.--Dallas 1985, writ ref'd n.r.e.). Section 41.68 applies to the appraisal review board, not the appraisal office. Thus, the record of a protest hearing before the appraisal review board is not "a public document or record that the appraisal office is required to prepare or maintain."<sup>1</sup> There being no exception to section 22.27(a) applicable here, we conclude that the appraisal district must withhold the requested information in its entirety under section 552.101 of the Government Code. See Open Records Decision Nos. 500 (1988); 358 (1983). As we resolve this matter under section 552.101, we need not address the applicability of section 552.110 at this time.

We are resolving this matter with an informal letter ruling rather than with a published open records decision. This ruling is limited to the particular records at issue under the facts presented to us in this request and should not be relied upon as a previous determination under section 552.301 regarding any other records. If you have questions about this ruling, please contact our office.

Yours very truly,



Margaret A. Roll  
Assistant Attorney General  
Open Government Section

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<sup>1</sup>We assume that the submitted information is the "protest file" maintained by the appraisal district, not the Harris County Appraisal Review Board. Section 22.27(a) does *not* make the appraisal review board's protest file confidential, nor does any other statute of which we are aware.

Ref.: ID# 29781

Enclosures: Submitted documents

cc: Mr. Philip J. O'Connor  
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(w/o enclosures)